

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-31

FINAL WORKPAPER REVIEW

Purpose

To ensure that workpapers are properly prepared and provide adequate support of the work performed.

Background

During the Final Workpaper Review, the Supervising Auditor makes a final review to ascertain that all audit workpapers prepared after the first review meet Government Auditing Standards for form and content.

Procedure

Audit Staff	1. Schedule the final Workpaper Review meeting with the Supervising Auditor.
Supervising Auditor	2. Review the workpapers for form and content and ascertain that the audit evidence reflected in the audit workpapers can pass the test of evidence. Provide the audit staff a Workpaper Review Sheet listing all comments and questions regarding the audit workpapers.
Audit Staff	3. Respond in writing (in the space provided in the Workpaper Review Sheet) to the Supervising Auditor's comments and questions. Make changes to the workpapers as necessary.
Supervising Auditor	4. Review the audit staff's responses to the Workpaper Review Sheet comments. Cross out all comments or questions that are resolved.
Audit Staff	5. File the Workpaper Review Sheets in the audit workpapers.